

05/25/01
May 25, 2001

BOX PATENT APPLICATION

Commissioner for Patents

Washington, D.C. 20231

Re: Application of Kook-yeol YOO, Yoon-soo KIM, Jae-kyoon KIM, Kwang-deok
SEO, Kyu-chan ROH and Seong-cheol HEO
TRANSCODING METHOD AND APPARATUS THEREFOR
Assignee: **SAMSUNG ELECTRONICS CO., LTD.**
Our Ref. Q64106

Dear Sir:

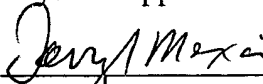
Attached hereto is the application identified above including thirty-three (33) sheets of the specification, including the claims and abstract, and fourteen (14) sheets of drawings. **The requisite U.S. Government Filing Fee, executed Declaration and Power of Attorney and Assignment will be submitted at a later date.**

The Government filing fee is calculated as follows:

Total claims	<u>17</u> - 20	=	<u> </u>	x	\$18.00	=	<u> </u>	\$0.00
Independent claims	<u>3</u> - 3	=	<u> </u>	x	\$80.00	=	<u> </u>	\$0.00
Base Fee								\$710.00
TOTAL FEE								<u>\$710.00</u>

Priority is claimed from December 08, 2000 based on Korean Application No. 2000-74799. The priority document is enclosed herewith.

Respectfully submitted,
SUGHRUE, MION, ZINN,
MACPEAK & SEAS, PLLC
Attorneys for Applicant

By: 
Darryl Mexic
Registration No. 23,063

DM/plr/aaa